



NATIONAL
CHARTER SCHOOL
RESOURCE CENTER
AT SAFAL PARTNERS

SEA Webinar Series:

Annual Independent Audits

December 3, 2015

Agenda

- Welcome and Introductions
- Charter Schools Program: Annual Audits
- New York State Education Department: Susan DuFour
- Florida Department of Education: Adam Emerson
- Q&A

Introducing our Presenters

Introduction: Erin Pfeltz
Charter School Program,
U.S. Department of Education

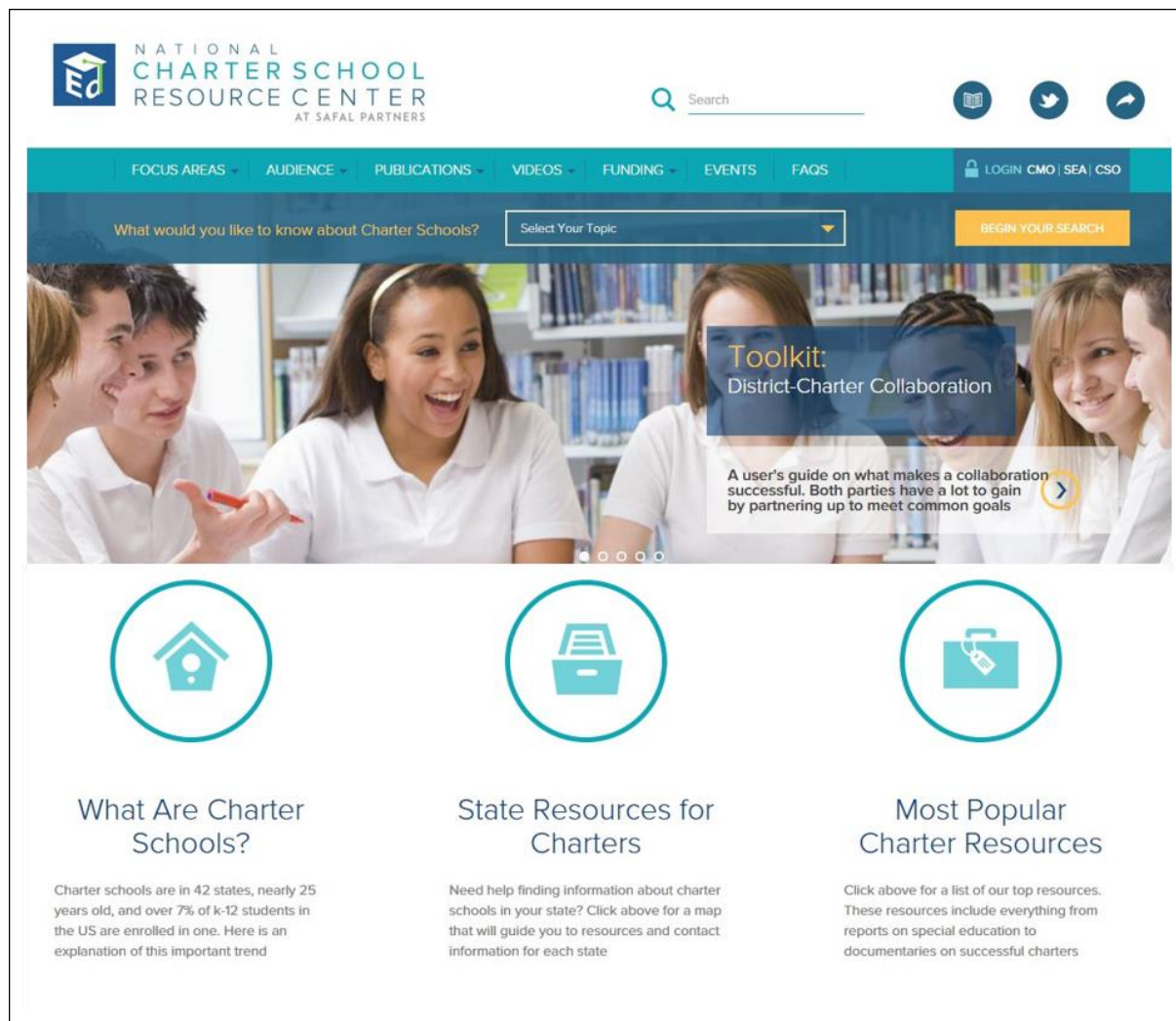


Susan DuFour
CSP Project Director
New York State
Education Department



Adam Emerson
Charter School Director,
Office of K-12 School
Choice
Florida Department of
Education

About the National Charter School Resource Center



www.charterschoolcenter.ed.gov

- Funded through the U.S. Department of Education
- Makes accessible high-quality resources to support the charter school sector

Webinar Logistics

- Please use the chat feature to post questions
- Questions will be answered during Q&A
- Use the chat feature for help with technical issues
- The webinar recording will be available on the NCSRC website by Friday, December 4th at 5pm ET
<http://www.charterschoolcenter.ed.gov/webinar/sea-webinar-annual-independent-audits>
- We will ask you to fill out a survey on the webinar during Q&A

Discussion

When your office reviews charter school audits, you are looking primarily to ensure:

- A. Material findings are identified that can be addressed
- B. Material findings that were identified in previous years have now been addressed
- C. Appropriate financial controls are in place
- D. The school is fiscally sound

Agenda

- Welcome and Introductions
- **Charter Schools Program: Annual Audits**
- New York State Education Department: Susan DuFour
- Florida Department of Education: Adam Emerson
- Q&A

Charter School Program: Annual Audits

Audit Requirements

- Single Audit Requirement
- SEA Assurances:

State law, regulations, or other policies in the State where the applicant is located require that:

- Each authorized charter school in the State operate under a legally binding charter or performance contract between itself and the school's authorized public chartering agency that describes the obligations and responsibilities of the school and the public chartering agency; **conduct annual, timely, and independent audits of the school's financial statements that are filed with the school's authorized public chartering agency;** and demonstrate improved student academic achievement; and
- Authorized public chartering agencies use increases in student academic achievement for all groups of students described in section 1111(b)(2)(C)(v) of the ESEA as one of the most important factors when determining to renew or revoke a school's charter.

Agenda

- [Welcome and Introductions](#)
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- [Q&A](#)

New York Charter School Sector

Authorizing Context

- 313 Charters Authorized
- 4 Authorizers
 - Board of Regents
 - SUNY
 - NYDOE
 - Buffalo

Charter School Demographics

- 256 schools (of 313)
 - 205 in NYC
 - 28 to open in 2016
 - 29 schools closed

SEA and Authorizer Relationship



New York State
EDUCATION DEPARTMENT
Knowledge > Skill > Opportunity

Review Process for Charter School Independent Financial Audits (1 of 2)

- NYSED Audit Guide
- Processing audits
 - Fiscal data capture (for metrics/dashboard/outliers)
 - Closely review findings and recommendations
 - Identify audit opinion
 - Identify notes that present a high risk
- Risk assessment

Review Process for Charter School Independent Financial Audits (2 of 2)

- **Types of follow-up for risk schools:**
 - Corrective action plan (CAP) with evidence of implementation
 - Fiscal site visit testing
 - Stress/concern letters
 - Phone call with board
- **Documentation of monitoring, timely follow-up and resolution**
- **Annual Fiscal Training**

NYSED Charter School Audit Guide (1 of 2)

- **Link to Audit Guide (Updated April 2015):**
 - New version is shared/posted each spring
 - First followed by auditors for 2012-13 audits
- **Audit Guide includes:**
 - Initial statement of controls
 - Auditing charter schools (per-pupil funding, management fees, operating reserves, fraud considerations)
 - Presentation of statements
 - Report on internal control over financial reporting and on compliance
 - Single audits
 - CSP Agreed Upon Procedure Report

NYSED Charter School Audit Guide (2 of 2)

- New guidance in 2014-15 Audit Guide to clarify these areas:
 - EDGAR Compliance,
 - Management letters,
 - Direct method for Statement of Cash Flow,
 - Schedule of Functional Expenses,
 - Operating reserves,
 - Also extra classroom activities, school safety, education corporations, enhanced per-pupil revenue, nonprofit revitalization act of 2013

Processing Annual Financial Audits (1 of 2)

Information that must be captured or identified:

- **Fiscal data capture (for metrics/dashboard/outliers)**
 - Capture the fiscal measures that will be useful for analysis
 - Use the fiscal amounts to populate the dashboards and calculate metrics
 - Sort fiscal data and look for outliers
 - For Risk assessment, assign points for metrics/outliers based on risk (e.g. 0 – 3)
- **Locate and review findings and recommendations**
 - Determine the level of risk that these findings/recommendations present to the
 - school
 - Assign points for findings and recommendation based on risk (e.g. 0 – 3)
 - Determine type of follow-up needed for each finding/recommendation

Processing Annual Financial Audits (2 of 2)

➤ Identify audit opinions

- Independent Auditor's Report: *(Look for unqualified opinion 'the financial statements referred to above present fairly, in all material respects.' Must follow up when opinion of auditor is 'not qualified, adverse or disclaimer of opinion')*
- Independent Auditor's Report on Internal Control Over Financial Reporting *(look for: 'we did not identify any deficiencies in internal controls')* and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards *(look for: 'no instances of noncompliance')*
 - *If a Management letter has been issued it will be mentioned in this report, ensure that you have received it!*

➤ Identify notes that are high risk

- Scan notes and determine whether any presents a high risk
- Risk could be found in many financial statement notes, such as: organizational structure, related party, significant changes, new debt, going concern.

Data Capture → School Level Dashboard (Metrics)

Charter School:
Report as of:
2014

General Information:

School District:
New York City Geographic District # 9

Years in Operation:
#N/A
Actual Enrollment:
637

Grade(s) Served:
#N/A
Budgeted Enrollment:
675

Income Statement:

Balance Sheet & Cash Flow:

Key Performance Metrics:

Total Revenues:
\$
9,977,500

Expenses:
Revenue Variance (Enrollment)

Total Program Services
\$
8,667,475

Management and General
\$
1,655,413

Development
\$
-

Fundraising
\$
-

Disposal Losses
\$
-

Other
\$
-

Total Expenses:
\$
10,322,888

Operating Deficit
(\$345,388)

% Management & General
16.04%

Statewide Average
15.24%

% Programmatic Services
83.96%

Statewide Average
84.12%

Assets:

Cash - Unrestricted
\$1,062,789

Cash in Escrow
\$0

Other Current Assets
\$739,918

Investments & PP&E
\$1,044,693

Other Long Term Assets
\$180,515

Total Assets:
\$
3,027,915

Liabilities:

Current Liabilities
\$2,531,655

Long Term Liabilities
\$0

Total Liabilities:
\$2,531,655

Net Assets:
\$496,260

Total Liab. & Net Assets:
\$3,027,915

Change in Cash
(\$50,469)

Near-Term Metrics:

Current Ratio
0.7x

Unrestricted Days Cash
37.6

Revenue Variance (Enrollment)
94.4%

Total Revenue Per Student:
\$15,663

Total Expenses Per Student:
\$16,205

Sustainable Metrics:

Total Margin
(3.5%)

Debt to Asset Ratio
0.84x

Debt Service Coverage Ratio
N/A

Composite Score
0.20

Data Capture → Outliers

- Run separate reports (include every school) for each risk measure. Sort the data to identify which schools have a low or high measure (outlier). These outliers are evaluated for risk, such as:
 - Low or high Composite Score
 - High or low percent of management expense
 - High net assets or negative net assets
 - Summary of audit review with auditor opinion, findings, management letter, etc.
- These reports are shared with other charter authorizers

Charter School Composite Scoring Methodology (1 of 2)

	Ratio	Strength Factor (cannot be <-1 or >3)	Weight	Result
Primary Reserve	$\frac{\text{Expendable Net Assets}}{\text{Total Expenses}}$	x 10	x .4	
Equity	$\frac{\text{Modified Net Assets}}{\text{Modified Assets}}$	x 6	x .4	
Net Income	$\frac{\text{Change in Unrestricted Net Assets}}{\text{Total Unrestricted Revenue}}$	If net income ratio result is: <0 then = 1 + (25 x Net Income ratio result) =0 then = 1 >0 then = 1 + (50 x Net Income ratio result)	x .2	
Composite Score (round to one digit after the decimal point)				
Financial Responsibility Score Scale				
1.5 to 3.0	Institution demonstrates overall financial health.			
1.0 to 1.4	Institution demonstrates minimal financial health; additional monitoring is needed in the areas of viability, liquidity, and/or profitability.			
-1.0 to .9	Institution demonstrates relative weakness in fundamental elements of financial health, i.e., viability, liquidity, and/or profitability.			

Charter School Composite Scoring Methodology (2 of 2)

Expendable Net Assets	<p>(Unrestricted net assets) + (Temporarily restricted net assets) - (Intangible assets) - (Net property, plant and equipment) * + (Post-employment and retirement liabilities) + (All debt obtained for long-term purposes) ** -(Unsecured related-party receivables)</p> <p>* The value of plant, property, and equipment is net of accumulated depreciation, including capitalized lease assets</p> <p>** The value of all debt obtained for long-term purposes includes the short-term portion of the debt, up to the amount of net property, plant, and equipment</p>
Total Expenses	Total unrestricted expenses taken directly from the audited financial statement
Modified Net Assets	(Unrestricted net assets) + (Temporarily restricted net assets) + (Permanently restricted net assets) - (Intangible assets) - (Unsecured related-party receivables)
Modified Assets	(Total assets) - (Intangible assets) - (Unsecured related-party receivables)
Change in Unrestricted Net Assets	Taken directly from the audited financial statement
Total Unrestricted Revenue	Taken directly from the audited financial statement (This amount includes net assets released from restriction during the fiscal year)

Findings and Recommendations

Note these in your risk assessment:

- **Audit Findings from Annual Fiscal Audit**

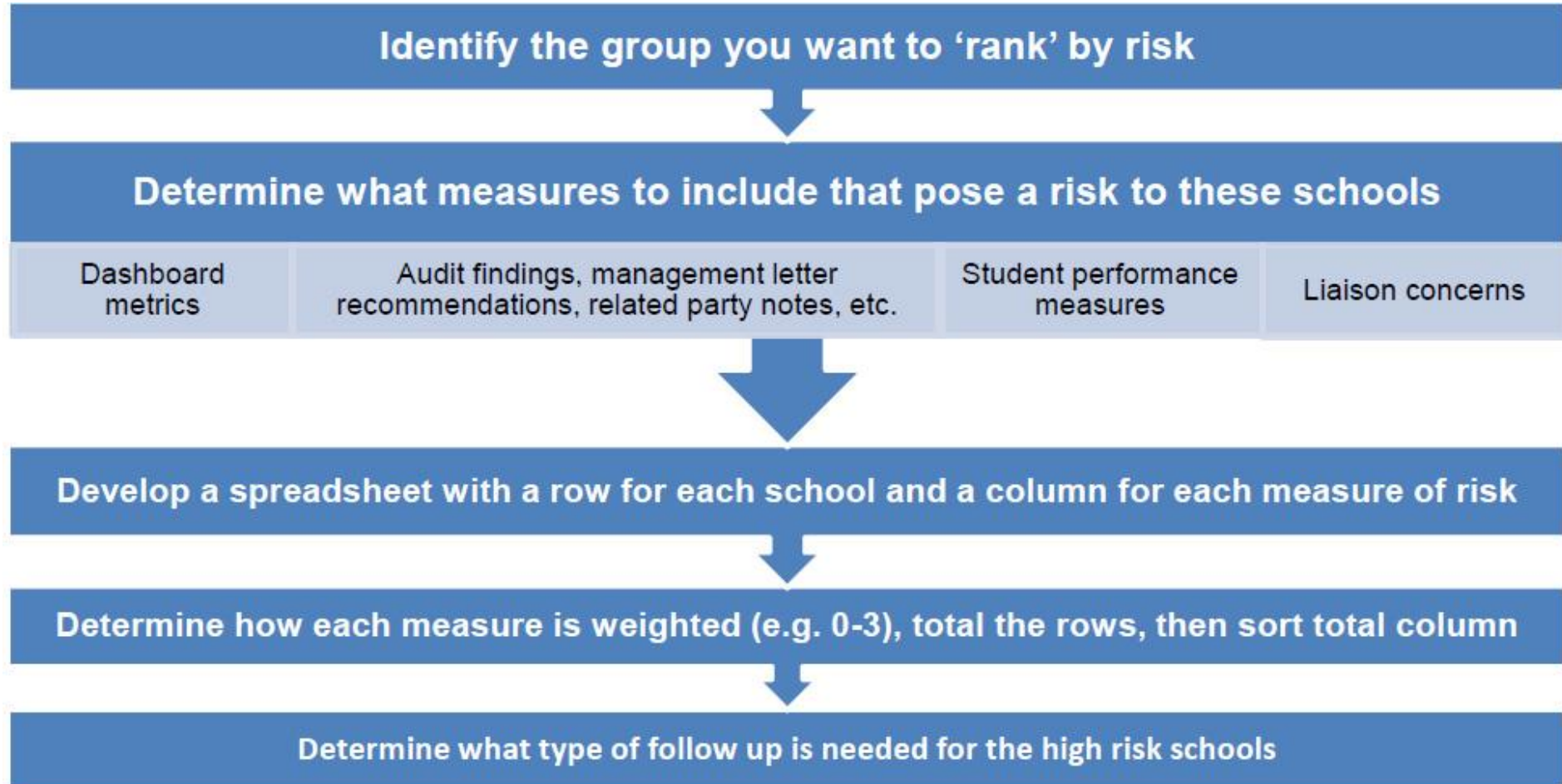
- Note: Pass through entities must issue management decisions for single audit findings

- **Audit Findings from other recent audits**

- **Recommendations**

- These are found in management letters. They provide internal control suggestions for improvement.

Fiscal Risk Assessments



Example of a CSP Risk Assessment

Criteria			School A	School B	School C
Liaison			JC	ES	CC
Authorizer			Regents	Regents	Regents
Academic Performance Concern			N/A	N/A	N/A
Liaison/Authorizer Concern (0 = no CONCERN) to (3 = concern)	Risk Factors- weighted	+	2	3	2.5
Financial Statement or Single Audit finding, count			2	0	0
Financial Statement or Single Audit finding (0 = no risk) to (6 = high risk)		+	2	0	0
Management Letter Observation(s), count			5	4	11
Management Letter Observation(s) (0 = no risk) to (6 = high risk) not by count of findings, if recurring increase weighting		+	6	6	6
CSP AUP Issue(s) (count)		+	2	2	1
Total			12	11	9.5
Highest Risk			Y	Y	Y

Types of Follow-up for High Risk Schools (1 of 2)

Choose the most appropriate follow-up based on the risk presented:

1. **Could request that the school provide a corrective action plan (CAP)**
 - With evidence of implementation
2. **Could schedule fiscal site visit testing**
 - Schools receive site visits by our performance oversight team in charter years 3 and 5. Fiscal visits occur as part of these scheduled visits (or separately) to schools that have a high fiscal risk.
 - Testing is typically general ledger, expenditures, payroll and special education. Special emphasis on areas with findings.
 - NYSED evaluates schools following the performance framework, of which benchmarks 4 (fiscal condition) and 5 (fiscal management) are written by the fiscal team. This plan is located at:
<http://www.p12.nysed.gov/psc/PerformanceFramework.html>

Types of Follow-up for High Risk Schools (2 of 2)

Choose the most appropriate follow-up based on the risk presented:

3. Could issue a stress/concern letter
4. Could ask the school to have their independent auditor prepare an agreed upon procedure report
5. Could schedule a conference call with board to ask questions on a specific concern
6. Could ask a question to the board through an email

Documentation of Monitoring, Follow-up, and Resolution

NYSED uses a database (DB) to track:

- Monitoring:
 - Fiscal site visits entered
- Issues and Follow-up (e.g. CAP)
 - Enter all OAS/OSC audits, findings from annual financial audits, as well as significant issues. To address these issues enter all follow-up.
- Corrective Action
 - Our counsel reviews the DB to determine whether a school should be placed on corrective action*
 - Record date school placed on corrective action
 - Record date school taken off corrective action

Database Tracking Example (Audits)

BEDS Code	Audit	Major Finding(s)	Recommendation /Response	Regents Date
<u>Regents</u>				
140800880911		<p>The Board did not fulfill its fiduciary responsibility to the School by ensuring that it fully evaluated the choice of its school building. In fact, the Board selected a building that was owned by an organization that it had extremely close ties to with no evidence that it is paying market value.</p> <p>The terms of the building lease were not complied with as it appears that the School had been occupying and possibly renovating space that was not included in the lease agreement and without prior Department approval.</p> <p>The terms and conditions of the lease, including the cost of leasehold improvements, directly impacted the School's financial condition, initially resulting in cash flow problems to the School, while also providing a significant financial benefit to the landlord.</p>	<p>4 recommendations</p> <p>The recommendations focused on strengthening the policies and procedures pertaining to cost analysis for real estate transactions, lease agreement terms, and obtaining comparative market rates to provide assurance that the terms and conditions of the lease agreement are in the best interests of the School.</p> <p>School officials agreed with the recommendations and indicated that they will implement corrective action.</p>	9/1/2012
010100880829		older audit	<p>2 recommendations 1. The Board should require the external accountant to perform a comprehensive audit of claims prior to the claims being paid.</p> <p>2. School officials should ensure that claims are paid within 60 days.</p>	
010100880830		<p>On May 27, 2011, the Board approved a compact contract between the School and a not-for-profit Foundation that states that the Foundation will provide the School with access to legal and financial assistance, technical support, and advocacy at State and local levels. The fee for these services is 1 percent of per pupil revenue from the prior academic year. On January 31, 2013, the Board approved a revised compact contract with the Foundation that supersedes the prior compact contract. The revised contract increases the fee from 1 percent for the 2012-13 school year, to 1.5 percent for the following year, and 2 percent for the final year of the contract. The increase in the fee percentage over the next two years will place an additional financial burden on the School. The fee structure of a percentage of per pupil revenue does not appear to be reasonable, as the services being provided do not have any bearing on the number of students at the School or the State Education Department Charter School Tuition rate.</p> <p>The audit found that the School did not budget properly. The School failed to accurately budget a number of expense accounts, including failing to budget some account codes and using unrealistic amounts in others. In addition, the School does not modify its budget during the year. During fiscal years 2011-12 and 2012-13, School officials had budgeted for a \$650,362 surplus; however, the actual net income amounted to only \$89,497, a shortfall of \$560,865. The \$89,497 total net income was less than 14 percent of what School officials had anticipated over that period. The failure to properly prepare, monitor, and modify the budget could lead to the deterioration of the School's financial condition.</p>	<p>4 recommendations</p> <p>The reports recommendations focus primarily on strengthening the policies and procedures regarding procurement, conflicts of interest in contracts, and budgeting.</p> <p>School officials generally agreed with the findings and have indicated that they plan to implement corrective action.</p>	3/3/2014



Database Tracking Example (CA)

Charter	Type	Year	Letter on CA	Letter off CA	Monitoring note	CAP Note	CAP received	Authorizer	Risk note	Audit Focus	Audit	Major Finding(s)	Recommendation/Ru
	OSC Audit	2011-2012					<input type="checkbox"/>	Regents	Moderate	Lease		The Board did not fulfill its fiduciary responsibility to the School by ensuring that it fully evaluated the choice of its school building. In fact, the Board selected a building that was owned by an organization	4 recommendations The recommendations on strengthening the p and procedures pertai cost analysis for real transactions, lease ac
	IS AUP	2014-2015				No CAP required	<input type="checkbox"/>	Regents	Low	General Ledger Transactions, Internal Controls and Special			
	Late Audited Financial												
	OAS Audit						<input type="checkbox"/>						
	OSC Audit												
	Other												
	Renewal Visit Report	2013-2014					<input type="checkbox"/>	Regents	Low				
	Site Visit Report												
	Stress/Concern Letter												
	CSP AUP	2012-2013					<input type="checkbox"/>	Regents	Moderate				
	Renewal Visit Report	2015-2016			Visiting school for renewal site visit.		<input type="checkbox"/>	Regents					
	Annual Financial Audit	2013-2014					<input checked="" type="checkbox"/>	Regents				The New York State Education Department's (NYSED) Charter School Office has reviewed the 2013-14 management letter issued to Brighter Choice Charter School for Boys and noted that there were	
	Annual Financial Audit	2012-2013					<input type="checkbox"/>	Regents				2012-13 -Unqualified, no findings Net Deficit: •Net Deficit 2011-12(\$968,175) •Net Deficit 2012-13(\$994,860)	
	Annual Financial Audit	2011-2012					<input type="checkbox"/>	Regents				2011-12 •The 2011-12 management letter, which is attached, has a	

Annual Fiscal Training

➤ Webinar recordings that are posted:

- Grants Management and Allowability
 - Sub-grantees must certify on CSP application
- Developing Policies and Procedures
- The New EDGAR
- Fiscal Oversight by Board of Trustees (December 2, 2015)

➤ Webinars presented live annually:

- CSP New Schools
- CSP Continuation Schools
- Initial Statement, Internal Controls and Developing Policies and Procedures

Fiscal Oversight by Charter School Board of Trustees (1 of 2)

Four Presentations:

1. Fiscal Internal Controls and Examples of Management Letter Recommendations (10:10 – 10:40)

- Fiscal Internal Controls (COSO, Green Book)
- Benefit of Using Management Letter Recommendations to Improve Controls
Jeanne Beutner, CPA, Principal, Heveron & Company CPAs, PLLC

2. Basic Fiscal Literacy for the Board (10:50 – 11:20)

- Understanding Financial Statements
- Budget/Actual (variance) Reports
- Key Ratios
- Resources: Sample Dashboards
Michelle Cain, CPA, Partner, Mengel Metzger Barr & Co. LLP

Fiscal Oversight by Charter School Board of Trustees (2 of 2)

3. Fiscal Risk Management (11:30 – 12 noon)

- Monthly Financial Reports from Management
- Mitigating Fiscal Risk
- Financial Calendar
- Fiscal Errors to Avoid
- Resources: Self-scored Assessment (effectiveness), Assigning Financial Responsibilities
Raj Thakkar, Founder and Chief Executive Officer, Charter School Business Management, Inc. (CSBM)

4. Examples of Recent Internal Control Audit Findings and Understanding the Cash Flow Statement (12:10 – 12:40)

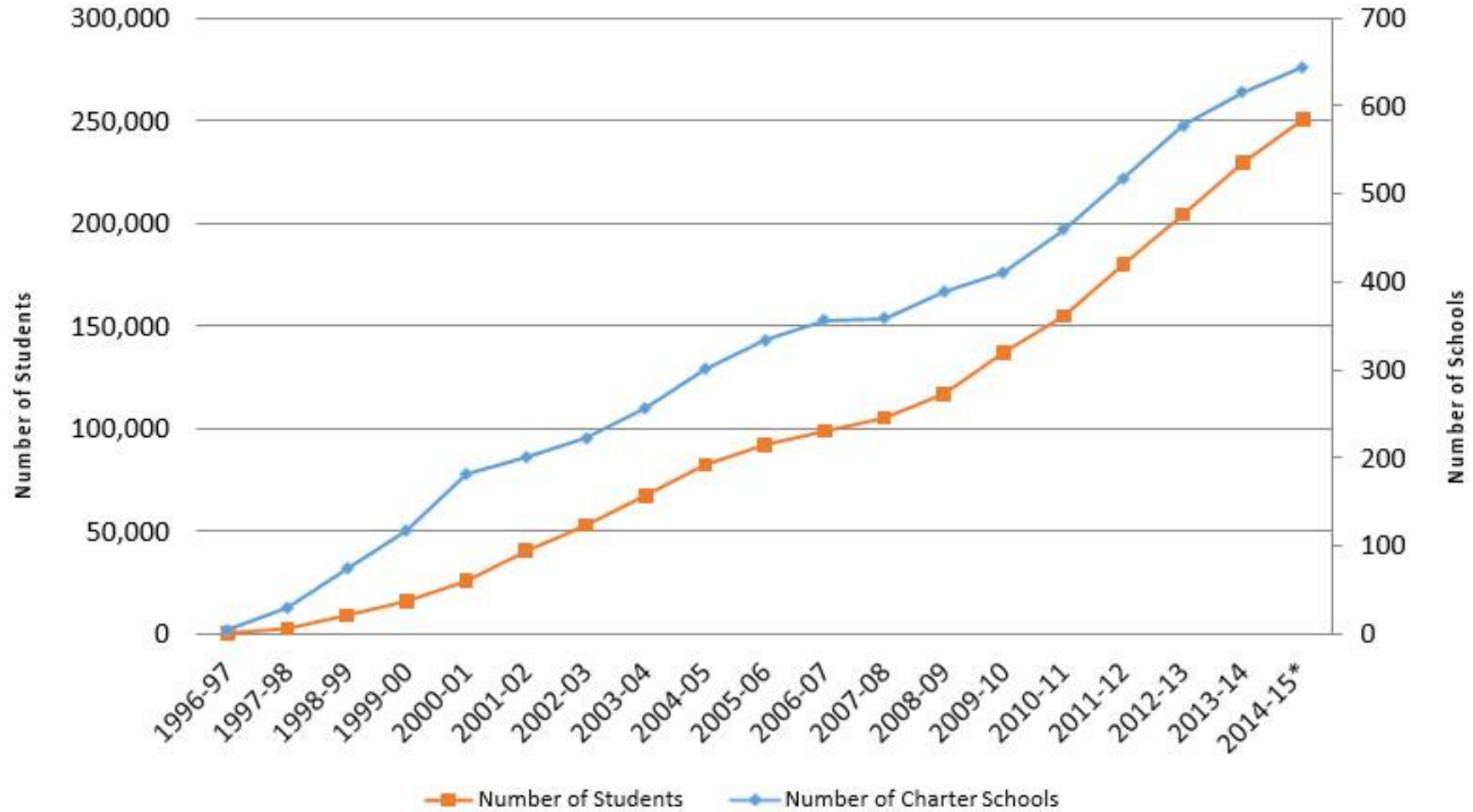
- Recent Internal Control Audit Findings (from annual fiscal audit, OSC audits and NYC Comptroller)
- Assessing Internal Controls over External Accountants, Independent Auditors and CMO/EMOs
- Update on Cash Flow Statement
Mark Taub, CPA, Principal, MBAF, LLC

Agenda

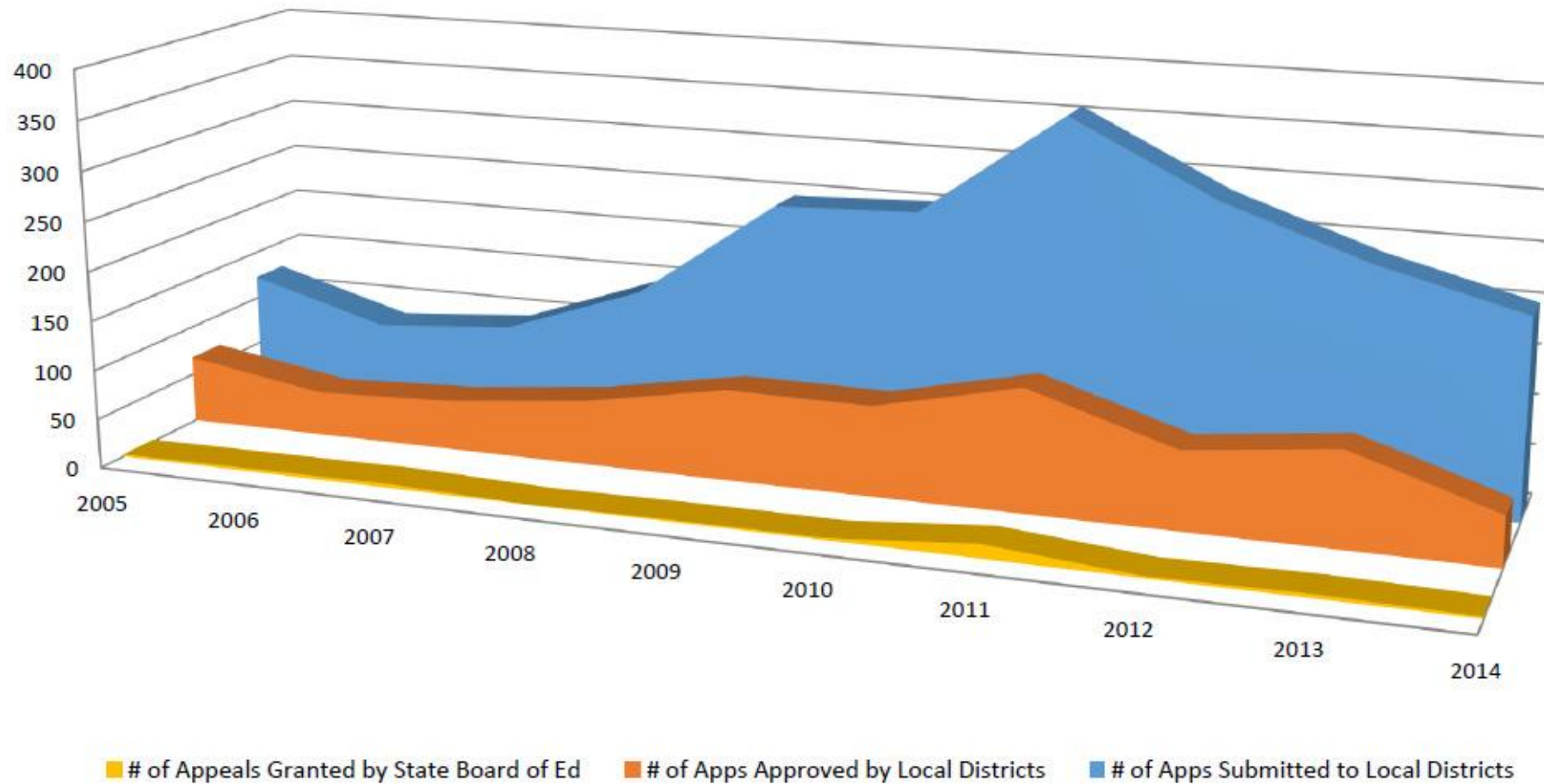
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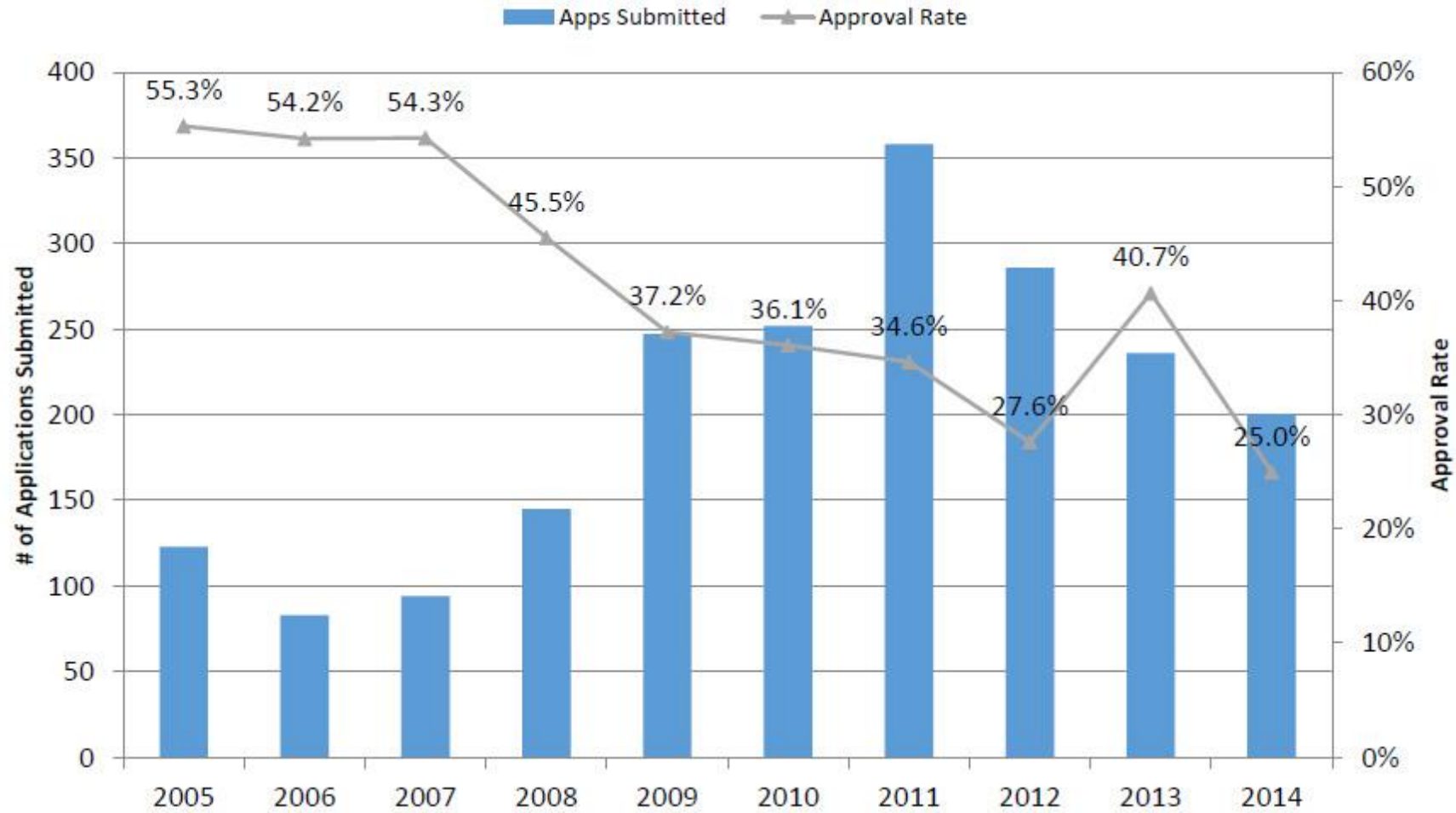
Historical Growth



2005-Present: Charter School Applications



History of Application Approval Rate



Financial Accountability in Florida Law (1 of 2)

Section 1002.33(9)(j), Florida Statutes

The governing body of the charter school shall be responsible for:

- Ensuring that the charter school has retained the services of a certified public accountant or auditor for the annual financial audit, pursuant to s. [1002.345\(2\)](#), who shall submit the report to the governing body.
- Reviewing and approving the audit report, including audit findings and recommendations for the financial recovery plan.

Financial Accountability in Florida Law (2 of 2)

Section 1002.33(9)(g), F.S.

- A charter school shall provide the sponsor with a concise, uniform, monthly financial statement summary sheet that contains a balance sheet and a statement of revenue, expenditures, and changes in fund balance. The balance sheet and the statement of revenue, expenditures, and changes in fund balance shall be in the governmental funds format prescribed by the Governmental Accounting Standards Board.
- 4. A charter school shall maintain and provide financial information as required in this paragraph. **The financial statement required in subparagraph 3. must be in a form prescribed by the Department of Education.**

Financial Corrective Action (1 of 3)

A charter school and its sponsor shall jointly develop a financial corrective action plan if the charter:

- Fails to provide an audit
- Audit shows a deteriorating financial condition
- Financial emergency
 - Unable to pay employees salary or benefits
 - Failure to pay claims from creditors
 - Unable to pay taxes

Financial Corrective Action (2 of 3)

- State Education Commissioner must review financial corrective action plans
- If the Commissioner determines the plan is insufficient and determines financial recovery is necessary, the school is considered in a state of financial emergency
- If the charter and sponsor cannot jointly develop a plan, Commissioner will develop one

Financial Corrective Action (3 of 3)

What else happens when state receives notice that a charter school's financial condition is deteriorating?

- Capital outlay is on hold
- If CSP sub-recipient, review and/or site visit
- High-performing status
- Other action/review as applicable

Charter Schools Program (1 of 3)

Site-visit rubric, checking that ...

- The school has adopted and implemented procurement policies consistent with federal regulations
- The school utilizes an acceptable and appropriate system for maintaining financial records related to CSP purchases
- The school segregates among staff or directors various financial duties to minimize the risk of fraud or misuse of funds
- The school administration provides monthly financial reports to its governing board for review and approval
- The school provides monthly financial reports to its sponsor
- The school has implemented an inventory control procedure that ensures items purchased with CSP funds are identified, marked and accounted for on a regular basis

Charter Schools Program (2 of 3)

Risk assessment

- As the fiscal agent, district sponsors determine how to distribute funding
- Department annually surveys how districts distribute funding to assess risk
- Districts that provide full-cash advance (vs. reimbursement) with weak monitoring procedures get higher risk score, and school there is more likely to get a site visit

Charter Schools Program (3 of 3)

How relationships between Department and sponsors work:

- **March 4:** Letter from Orange County school district regarding concerns over financial viability of charter school network; that day, Department stopped processing CSP grant for one school in network
- **March 11:** Site visit to sub-recipient school
- **March 30:** Communicated to school that it was terminating CSP grant due to issues unearthed in site visit and to audited financial statements showing financial *unsustainability*

Building Relationships

> Sponsors

- Significant development during the past two years
- Florida Principles and Standards for Quality Charter School Authorizing
- Work with NACSA

> OFFR

- Financial audits
- Financial Corrective Action
- Capital Outlay
- Professional development through Charter Support Unit

> Mediation (Big “M” and little “m”)

Florida Principles and Standards

- Developed with NACSA, charter stakeholders
- “Define the sources of financial data that will form the evidence base for ongoing and renewal evaluation, grounded in professional standards for sound financial operations and sustainability...”
- “Clearly identify financial reporting requirements and provisions for the school governing board’s financial oversight...”

Monthly Financial Statements

Forms we developed through rule-making to facilitate uniform financial reporting from school to sponsor ...

- Governmental Accounting Standards Board (GASB) Monthly Financial Form
- Non-Profit Monthly Financial Form

Florida Standard Charter Contract (1 of 2)

- If the School's annual financial audit reveals a deficit financial position, the auditors are required to notify the School's Governing Board, the Sponsor and the FDOE in writing. The auditor shall report such findings in the form of an exit interview to the principal or the principal administrator of the School and the chair of the Governing Board within seven (7) business days after finding the deficit position.

Florida Standard Charter Contract (2 of 2)

➤ Good cause for charter contract termination

- Failure by the School to timely submit to the District a financial corrective action plan or financial recovery plan and required supporting documents following a notification from the District, Auditor General, or FDOE, that such a plan is required;
- Failure by the School to implement any financial corrective action plan or financial recovery plan approved by the Florida Commissioner of Education pursuant to section 218.503, Florida Statutes;
- Filing for voluntary bankruptcy, adjudication of bankruptcy or of insolvency, or other state of financial impairment by the School such that the School can no longer operate or is no longer financially viable...

Model Florida Charter School Application (1 of 2)

➤ Three sections

- Educational plan
- Organizational plan
- Business plan

➤ Nineteen subsections

- Fifty-five individual standards that must be met

➤ Fifty-five individual standards that must be met

- Eleven standards covering budget and finance
- Reviewers must look for “a clear description of strong internal controls” and the description “must include assurances that **the governing board retains ultimate control over the school’s finances.**”

Model Florida Charter School Application (2 of 2)

➤ Applicant History Worksheet

- Year-end fund balance
- Unassigned fund balance as percentage of total revenue
- Audit finding (Yes/No)
- Five years of data

Contact Us

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Questions & Answers

Please submit any questions in the chat box.

Discussion

If there were more technical assistance available to SEA charter school offices regarding charter school audits, it would help me the most if ...

Please respond in the chat box.

Current Resources (1 of 2)

➤ White Papers and Reports

- [District-Charter Collaboration: A User's Guide](#)
- [Student Achievement in Charter School: What the Research Shows](#)
- [An Analysis of the Charter School Facility Landscape](#)
- [Finding Space: Charters in District Facilities](#)
- [Charter School and Military Communities: A Toolkit](#)
- [Legal Guidelines for Educating English Learners in Charter School](#)
- [Engaging English Learner Families in Charter School](#)

➤ Case Studies

- [Yes Prep/Houston - District-Charter Collaboration](#)
- [Two Rivers Public Charter School \(SWD Case Study\)](#)
- [Folk Arts Cultural Treasures Charter School \(EL Case Study\)](#)
- [Alma del Mar \(EL Case Study\)](#)
- [El Sol \(EL Case Study\)](#)
- [Brooke Roslindale Charter \(SWD Case Study\)](#)

➤ Newsletters

- [Aldine ISD and YES Prep District-Charter Collaboration Case Study](#)
- [District-Charter Collaboration: A User's Guide](#)
- [Student Achievement in Charter School: What the Research Shows](#)
- [Serving English Language Learners and Families](#)
- [Charter School Serving Military Families](#)
- [English Learners in Charter School: Key Opportunities for Engagement and Integration](#)
- [Finding Space: Analyzing Charter School Facilities](#)

Current Resources (2 of 2)

➤ Webinars

- [General Webinar: Supporting Students with Disabilities](#)
- [General Webinar: Serving English Language Learners and Families](#)
- [Credit Enhancement Webinar: Evaluating Charter School Performance](#)
- [Credit Enhancement Webinar: Evaluating Charter School Performance During the Transition to Common Core](#)
- [Credit Enhancement Webinar: Recent Developments in CSP Guidance](#)
- [Credit Enhancement Webinar: Authorizer Collaboration](#)
- [Credit Enhancement Webinar: Collaboration to Enhance Facility Financing](#)
- [SEA Webinar: Early Childhood Learning in Charter School](#)
- [SEA Webinar: Data Management Tools for Risk Based Monitoring](#)
- [SEA Webinar: Weighted Lotteries](#)
- [SEA Webinar: Charter School Closure](#)
- [SEA Webinar: Measuring Authorizer Quality](#)
- [SEA Webinar: Financial Management and Fiscal Controls](#)

➤ CSO Master Classes

- [Emerging Legal Issues](#)
- [Federal Funding Opportunities](#)
- [Legal Issues Impacting the Public Charter Sector Webinar: Student Discipline – Policy & Practices in Public Charter School](#)
- [Closing Low-Performing Public Charter School - State Level Strategies](#)
- [Parent & School Engagement for CSOs](#)
- [Board Development and Governance](#)

Links to Additional Resources

The U.S. Department of Education (Charter School Program)

www2.ed.gov/programs/charter/index.html

The National Charter School Research Center

www.charterschoolcenter.ed.gov

New York State Education Department

<http://www.p12.nysed.gov/psc>

<http://www.nysed.gov/>

Florida Department of Education

<http://www.fldoe.org/School/school-choice/charter-School/>

<http://www.fldoe.org>

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